

Office of the Secretary of State

JAN 23 11 10 AM '96
SECRETARY OF STATE

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE CERTIFICATE OF MERGER, WHICH MERGES:

"KOCH FUELS, INC.", A DELAWARE CORPORATION,
WITH AND INTO "KOCH REFINING COMPANY, L.P." UNDER THE NAME
OF "KOCH REFINING COMPANY, L.P.", A LIMITED PARTNERSHIP
ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE,
WAS RECEIVED AND FILED IN THIS OFFICE THE EIGHTEENTH DAY OF
DECEMBER, A.D. 1995, AT 10 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID LIMITED
PARTNERSHIP SHALL BE GOVERNED BY THE LAWS OF THE STATE OF
DELAWARE.



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IDAHO SECRETARY OF STATE

DATE 01/29/1996 0900 33537

CK #: 14100616 CUST# 15948

Edward J. Freel, Secretary of State FRGN MERGE

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AUTHENTICATION:

7755986

DATE:

#12-18-95